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Date: June 7, 2007 Name: Timothy J. Le Duc, Reg. No. 54,745 Signature: /Timothy J. Le Duc/

Our Case No. 9333/372 (IWUS03027)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
Katsunori Takahashi	)	
	)	Examiner Pegeman Karimi
Serial No. 10/823,405	)	
	)	Group Art Unit No. 2609
Filing Date: April 13, 2004	)	
	)	
For METHOD AND APPARATUS FOR	)	
MATCHING TACTILE	)	
SENSATION TO THE CONTENTS	)	
OF A DISPLAY (NEW)	)	

**AMENDMENT AND RESPONSE**

Commissioner for Patents  
Mail Stop Amendment  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action mailed on March 26, 2007, Applicant respectfully requests the Examiner to withdraw the rejections to this Application and to grant allowance of this Application in view of the following amendments and remarks.